


	<b>THE UNIQUENESS OF PROSOCIAL BEHAVIOR IN BALI ON THE VILLAGE FUND MANAGEMENT ACCOUNTABILITY</b>
Volume: 3 Number: 1 Page: xxx - xxx	<b>Made Gede WIRAKUSUMA<sup>1</sup>, Putu Gede Wisnu Permana KAWISANA<sup>2</sup></b>  <sup>1</sup> <b>Faculty of Economics and Business, Udayana University</b> <sup>2</sup> <b>Faculty of Economics, Warmadewa University</b> <b>Corresponding author: Made Gede Wirakusuma</b> <b>E-mail: madegedewirakusuma@unud.ac.id</b>
<b>Article History:</b> Received: 2021-10-25 Revised: 2021-11-15 Accepted: 2021-11-18	<b>Abstract:</b> This research is based on the phenomenon of accountability of village funds that are still needed to strengthen the Indonesian government's policies in the rural and urban sectors in developing the nation and state. The inconsistency of previous research related to village fund accountability also triggered this research by examining the pro-social behavior of village government officials that influenced individual characteristics (competence, participation, and leadership) in increasing accountability of village fund management. The research respondents were village government officials in Tabanan Regency, a district with the largest number of villages, with village funds in Bali Province in 2019. The survey used a questionnaire, distributed to village government officials that were clustered (random cluster sampling) based on 10 sub-districts with 133 villages in Tabanan Regency. There are 3 positions of village government officials (village head or village secretary, and head of financial affairs) as respondents, and a sample of 72 questionnaires was obtained, according to the cluster and proportion of the number of villages per sub-district. The results of testing with Moderated Regression Analysis show that pro-social behavior strengthens the influence of human resource competencies and the leadership of village government officials concerning increasing accountability of village fund management. Meanwhile, pro-social behavior has not proven its influence on the relationship between community participation and village fund management accountability.  <b>Keywords:</b> Competence, Participation, Leadership, Pro-Social, Accountability
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## INTRODUCTION

The Indonesian government is currently strengthening the nation and state development through public service reforms starting from the village levels. A large village fund budget requires efficient, effective and economic accountability (value for money) as a form of regional accountability (Biswas et al., 2019; Matei et al., 2016). In 2019 the Provincial Government of Bali obtained an allocation of village funds according to the State Budget of Rp.630,189,586,000 (DJPK. Ministry of Finance, 2019). With the largest number of villages, Tabanan Regency received the largest allocation of Rp.118,204,542,000 to be distributed to 133 villages spread across 10 sub-districts.

Until now, there are still issues of accountability/accountability in the management of village funds. The Corruption Eradication Commission (KPK) stated that there were 14 potential frauds in village financial reporting, including regulatory and institutional aspects, governance aspects, supervisory aspects, and human resources aspects ([www.kpk.go.id](http://www.kpk.go.id)). It also happened in the province of Bali, such as the misuse of village fund allocations (ADD), embezzlement of APBDes funds which resulted in state losses (Saputra et al., 2019, 2021).

The competence of village government officials and the level of citizen participation in village development, together with the limitations of village leaders, are some of the factors that have indicated influences on the management of village funds in Indonesia (Jayawarsa, Saputra, et al., 2021; Saputra, Rumini, et al., 2020).

Particularly in Bali, there is a uniqueness of village life related to the existence of spirit in the village officials (*prajuru desa*) and the trust given by the community as a form of service (*ngayah* concept). For the Balinese traditional village community, working for the community is a form of devotion, or *yadnya*, whose results will be obtained in the next life (Wirajaya, 2014). Acts like helping or volunteerism and sincere self-devotion without thinking about rewards cannot be separated from pro-social behavior (Widyarini, 2005).

The review of several previous studies on the factors that influence accountability in financial management shows inconsistent results. It is caused by the presence of contingent factors that potentially influence the relationship between human resource competencies (HR), community participation, and leadership in financial management accountability, including village funds. Thus, this study aims to reveal the influence of *prosocial behavior* in moderating the relationship between HR competencies, community participation, and leadership, on the accountability of village fund management (Atmadja et al., 2021; Saputra, Subroto, et al., 2020).

Human resources are the most important factor in an organization. The competence of human resources has a significant effect on the quality and reliability of financial reporting of the Local Government (Irwan, 2011; Wansyah et al., 2012). In contrast, HR competency did not affect the accountability of government financial performance (Rofika & Ardianto, 2014). The inconsistencies may be due to the *pro-social behavior* that owned by village officials, which affects the relationship between the competencies of human resources on the accountability of the funds village (Saputra et al., 2019).

Society participation can be interpreted as the participation of several people in various activities. Participation does not affect the financial performance accountability of SKPD (Raharja et al., 2015; Retnaningtyas, 2016). However, community participation had a significant negative effect on the budget with regional financial oversight (APBD) (Werimon, 2005). Community participation influences the success of village development (Suarmanayasa, 2017). Village government officials with high pro-social behavior will carry out their duties following their responsibilities, thereby increasing community participation (Chamidah et al., 2020).

The social position that shows the role in village governance is the head of the village in managing village funds (Xu et al., 2018). There was a positive relationship between the leadership of the village head and community participation in development (Djaenuri, 2010). Moreover, the leadership of the village head has a strong influence on the success of village development (Wulandari, 2013). In contrast, there is no influence of leadership on organizational performance (Supartha, 2006; Sapta, 2017).

## **METHODS**

This study uses a quantitative approach, with a survey method using a questionnaire to collect primary data in the form of respondents' perceptions related to leadership and competence of village government officials and community participation that affect accountability in village fund management, including perceptions related to pro-social behavior. The location of the study was carried out in the area of Tabanan Regency.

The study population is the government and village officials involved in the process of planning, implementing and monitoring village activities in Tabanan Regency. Samples were selected using a cluster-based on sub-district random sampling technique and then proportioned according to the number of villages in each sub-district. Samples are village government officials (the head of the village or the secretary, and the head of the finance affair. There are 133 villages in Tabanan Regency, so the population is 266. The research subjects of more than 100 people can be taken 10-15% or 20-25% or more (Arikunto, 2010), so based on 10 districts

with 133 villages, the number of respondents will equal to 72 respondents proportionally.

Accountability measurement of village fund management in the form of village government officials' perceptions of their accountability openly and honestly that emphasizes the harmony of human relations with God (parahyangan), humans with humans (pawongan) and humans with the natural environment (palemahan), with 11 statements (Ariyanto, 2014). HR competency is village government officials' ability to manage village funds. The number of statements is 10, developed by Irwan (2011). Community participation is community participation in the perception of respondents about the involvement and participation of the community in every activity of the village fund management process, with 10 statements (Werimon, 2005). Leadership in this study is the response of respondents using 3 indicators: task structure, relationship structure, and position of power. The questionnaire was developed by Surya (2014). Pro-social behavior in the context of this study is the behavior of village government officials as a form of devotion (ngayah) to managing village funds (Kusumaningrum, 2014). All statements to measure the research variables are outlined in a questionnaire with a multilevel scale measurement (Likert scale) with five alternative answers, namely: 1 = strongly disagree (STS), 2 = disagree (TS), 3 = neutral (N), 4 = agree (S), 5 = strongly agree (SS).

Instrument testing was carried out for the validity and reliability of the research questionnaire. The analysis technique used in this study is a moderated regression analysis, with the classical assumption test being performed first as a requirement of the causality test, and accompanied by a descriptive statistical analysis. The moderation regression model is shown in the following equation.

$$Ak = a + b_1 SDM + b_2 Par + b_3 Kep + b_4 Pro + b_5 SDM * Pro + b_6 Par * Pro + b_7 Kep * Pro + e$$

## RESULT AND DISCUSSION

The research respondents are the village head or village secretary and the head of financial affairs. This study succeeded in collecting 72 questionnaires (the return rate of the questionnaire was 100%), and all questionnaires were used in further analysis. Characteristics of respondents are relatively varied. Nearly 80% are male (56 people) and 16 women. Most (60 people) were aged between 30-50 years, and 12 people were aged between 20-29 years. The level of high school / vocational education there is 15 people and diplomas/scholars 52 people, with levels of experience between 1 to 12 years. Respondents with the position of village head were 10 people, while the village secretary was 26 people, and the head of financial affairs was 36 people. Testing the instrument's validity using the Pearson correlation (Ghozali, 2012) shows that all the statements have a validity of each score point statement more than 0,3. Therefore, it shows that the research instrument is valid. A reliability test is used to measure the consistency of answers to statements for a variable in this study. Every variable measured using statements in the instrument has a value (Cronbach's Alpha > 0.60) it can be concluded reliably. This study uses a regression model so that classical assumptions must be tested to fulfill the requirements of the causality model. Testing for normality using the test Kolmogorov-Smirnov, while heteroscedasticity uses Glejser. The regression model of this research has passed the Normality and Heteroscedasticity test.

The descriptive statistics of this study are shown in Table 1 below.

**Table 1. Descriptive Statistics**

	N	Min	Max	mean	Std. Dev
<b>HR</b>	72	34	48	41 , 85	3 , 270
<b>PAR</b>	72	37	50	43 , 24	3 , 617
<b>PEM</b>	72	66	90	77 , 44	7 , 136
<b>PRO</b>	72	42	55	47 , 53	3 , 914
<b>AK</b>	72	39	55	49 , 01	4 , 378

Source: Data Processed

Based on the descriptive statistical results, the average level of HR competence, the community participation felt by the respondent, the leadership factor, and the respondent's perception of pro-social behavior and the level of accountability of village fund management are believed by respondents to be relatively high.

Hypothesis testing using Moderated Regression Analysis with the test result is presented in Table 2 below it.

**Table 2: Moderated Regression Testing Results**

		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>t</b>	<b>Sig.</b>
<b>1</b>	(Constant)	0,089	0,412		0,216	0,829
	HR	0,396	0,112	0,343	3,526	0,001
	PAR	0,158	0,109	0,148	1,445	0,153
	PEM	0,009	0,037	0,024	0,237	0,814
	PRO	0,319	0,107	0,285	2,972	0,004
	SDM * PRO	0,015	0,006	0,212	2,432	0,018
	PAR * PRO	-0,007	0,038	-0,022	-0,194	0,847
	PEM * PRO	0,119	0,048	0,284	2,493	0,015
	<b>Adjusted R - square</b>	0.654				
	<b>F<sub>coun</sub></b>	17,273				
	<b>F<sub>sig</sub></b>	0,000				

Source: Data Processed

Based on the test results shows that the coefficient of determination Adjusted R-Square is 0.654, which means that the variation of HR competencies, community participation and leadership, together with the prosocial behavior of village government officials, can explain the accountability of village fund management by 65,4%, while 34,6% is explained by other factors not included in this testing model. Meanwhile, the regression model testing results through the F-test show that this model has a decent (fit). Moreover, to assess the significance level of F with  $\alpha = 0,05$  showed, the Sig. F of  $0,000 < 0,05$  and F value of 17,273, so this means that the regression model is feasible to be used in this study.

Based on Table 2, there is a summary of the MRA test results to be interpreted and also for hypothesis testing. Coefficient  $\beta_5 = 0,015$ ; shows the interaction of HR competencies and prosocial behavior is positive so that it can significantly increase the accountability of village fund management (sig.  $0,018 < 0,05$ ). It means that the influence of HR competencies and prosocial behavior is reinforced by enhancing accountability village fund management, where other independent variables are held constant. Thus, Hypothesis 1 can be accepted that prosocial behavior strengthens the effect of HR competencies on village fund management accountability. Coefficient  $\beta_6 = -0,007$ ; that-the interaction variable of community participation and prosocial behavior has no significant relationship (sig.  $0,847 > 0,05$ ) to the variable accountability of village fund management. It means that prosocial behavior influences the relationship between community participation variables and village fund management accountability, where other independent variables are considered constant (Bustaman et al., 2018; Jayawarsa, Saputra, et al., 2021). Thus, Hypothesis

2 cannot be accepted that prosocial behavior cannot strengthen the influence of community participation on village fund management accountability (Atmadja et al., 2021; Ekayuliana et al., 2018; Wahyudi et al., 2019).  $\beta_7 = 0,119$ ; that the interaction variable between leadership and prosocial behavior has a positive and significant relationship to the accountability variable of village fund management (sig. 0.015 < 0,05). It means that prosocial behavior influences that can strengthen the relationship between leadership variables and village fund management accountability, assuming other independent variables are considered constant. Thus, Hypothesis 3 can be accepted that prosocial behavior strengthens the influence of leadership on the accountability of village fund management (Saputra et al., 2019).

Prosocial behavior strengthens the effect of HR competencies on village fund management accountability means that the higher the competence of village government officials, the higher the accountability of village fund management, especially if village government officials have high prosocial behavior (Stavrova & Siegers, 2013). In addition, village government officials' high sense of devotion to help, share, cooperate, empathize, and be honest causes a stronger desire to be responsible for managing village funds (Chamidah et al., 2020; Jayawarsa, Purnami, et al., 2021).

Prosocial behavior cannot strengthen the effect of community participation on village fund management accountability (Stavrova & Siegers, 2013). On the contrary, prosocial behavior actually weakens the effect of community participation on village finance and accountability, although it is not statistically significant. It reflects a sense of devotion to the concept of *ngayah*, which village government officials increasingly own; during the high community, participation will be able to reduce accountability in village fund management (Mariyatni et al., 2020; Siregar & Muslihah, 2019).

Prosocial behavior strengthens the influence of leadership on accountability in village fund management. Therefore, the village government officials who have high levels of prosocial behavior to serve and *ngayah* higher will become increasingly accountable management of village funds.

## CONCLUSION

Based on the results of empirical testing and discussion, it can be concluded that (1) the prosocial behavior of village government officials further strengthens the relationship between HR competencies and accountability of village fund management, (2) prosocial behavior of village government officials weakens the relationship between community participation and accountability of village fund management, (3) the prosocial behavior of village government officials further strengthens the relationship between the leadership of the authorities to increase accountability in village fund management.

This study encountered several obstacles in the field that triggered further research related to differences in the characteristics of village characteristics and the social environment around village governance. The characteristics identified include differences in the characteristics of the *wed* (old) village and the newly developed village, the existence of the castle or the figure of the castle including religious and cultural figures, the distance to the city, and several other factors including the geographical location of a village.

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